

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

ON ACCOUNT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1884,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1884.

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(*Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.*)

*Ordered, by The House of Commons, to be Printed,
3 November 1884.*

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the IRISH CHURCH TEMPORALITIES ACCOUNT, for the Period from 1st April 1883 to 31st March 1884, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

Mortgages not ready for inspection.

1. THE mortgages which were not ready for inspection, because they had not been completed in September last, were—

Sales of Perpetuities for the years 1871 to 1878	-	-	-	-	10
Renewable Leaseholds, 1878 to 1878	-	-	-	-	4
Yearly and other Tenures, 1871 to 1883-3	-	-	-	-	82
Ecclesiastical Residences and Lands, 1877	-	-	-	-	1
TOTAL	-	-	-	-	97

Among the mortgages outstanding in respect of Sales of Perpetuities is one for 600*l.*, the proportion of purchase money remaining on credit, of a Perpetuity Rent of 32*l.* 18*s.* 4*d.*

The Governors of the Londonderry District Lunatic Asylum purchased this rent for the sum of 620*l.* 8*s.* 4*d.* in April 1873. The Auditor of the Asylum Accounts, in his report dated December 1878, took exception to the transaction on the ground that the Governors had no legal power to make the purchase, his contention being that under the Acts 1 & 2 Geo. 4, c. 33, and 18 & 19 Vict. c. 106, the Board of Control of Lunatic Asylums alone had the power to purchase buildings or lands.

In a previous case, however, the Law Officers of the Crown had given their opinion that the Board of Control had not the power to obtain an advance of public money for the purpose of buying up a head rent.

Therefore, neither the Board of Governors of the Asylum, nor the Board of Control, have the power to execute the mortgage, and as to complete a transaction which appears to be altogether illegal.

In a recent letter from the Irish Land Commissioners, they state that "The Solicitor of the Church Property Department is still in correspondence with the Solicitor of the Board of Governors of the Lunatic Asylum in order to ascertain whether that body has legal power to execute the mortgage required."

It should be stated that the portion of the purchase money payable in cash has been paid, and that the instalments agreed to be paid under mortgage have been regularly received.

Of the mortgages for yearly and other tenures outstanding, six are stated to have been executed, but could not be produced to my examiners, as they had been mislaid.

Deducting these six mortgages said to have been executed, the numbers outstanding would be reduced to 91, as against 111 last year.

2. Included in the "Miscellaneous Payments" is a sum of 235*l.* 5*s.* 5*d.* paid to the Rev. G. Tottenham, under an Order of the Irish Land Commission, dated 16th November 1882.

In explanation of these payments, it appears from the Book of Pleadings furnished in support of them, that the Rev. G. Tottenham commuted his life interest on the 10th May 1873. In his claim he represented that the possession of 20 statute acres of Turbury had been given up to him by the Coxes, and that the same were in his actual possession. The Irish Church Commissioners, believing and acting upon these representations, allowed the commutation value of 28*l.* per annum on the faith thereof, and about 450*l.* commutation money was paid to the Church Representative Body in respect of the said Turbury. The Commissioners, who then became the supposed owners, conveyed a portion of the Turbury to the Church Representative Body, and the remainder to the Rev. G. Tottenham (who had claimed pre-emption), by deed dated 18th April 1875. He paid for his portion the sum of 180*l.*, viz., in cash 81*l.* 17*s.* 10*d.*, the balance having been secured by mortgage in 20 instalments of 6*l.* each.

It was subsequently decided at the Summer Assizes, 1881, that the Turbury belonged to the Coxes, and not to the Rev. G. Tottenham. The Commissioners, therefore, not having become owners by commutation, could not convey the Turbury to Mr. Tottenham, who thereupon applied for a refund of the purchase money, together with interest thereon.

The claim was resisted by the Irish Church Temporalities Commissioners on the grounds that the mistake had arisen out of the misrepresentations of Mr. Tottenham, which too had led to the erroneous payment by them to the Church Representative Body, of a sum of about 450*l.* in commutation of Mr. Tottenham's claim, to which it now appears that body was not entitled, inasmuch as the property for which it was paid was not in Mr. Tottenham's possession.

The Court of the Irish Land Commission decided, by decree of 16th November 1882, that Mr. Tottenham was entitled to repayment of the purchase money, and interest, with costs,

costs, but do not appear to have noticed the fact that the Representative Church Body had already been paid, on Mr. Tottenham's behalf, 450 l. commutation money, which should not have been paid.

3. There have been issued to the Commissioners of Public Works in Ireland, under the Acts for the Relief of Distress in Ireland (Acts 43 Vict. c. 4, s. 17, and 43 & 44 Vict. c. 14, s. 2), the following sums, viz.:—

Relief of Distress
in Ireland.

	£.	s.	d.
In 1880 and 1881-2 - - - - -	1,210,000	-	-
" 1882-3 - - - - -	37,000	-	-
" 1883-4 - - - - -	14,000	-	-
	1,261,000	-	-
Less,—Amount made free Grants, 1881-2 - -	19,069	8	-
	1,241,930	17	-
Advances repaid by Board of Works:	£.	s.	d.
In 1880 and 1881-2 - - - - -	6,797	4	9
" 1882-3 - - - - -	9,263	17	1
" 1883-4 - - - - -	35,602	19	9
	51,664	1	7
Balance outstanding 31st March 1884 - - £.	1,190,266	16	5

4. The arrears on the Collection Rents, which were last year 200,814 l. 1 s. 1 d., are this year 174,087 l. 5 s. 1 d.

Arrears on the
Collection Rents.

In reply to my request for an explanation of the long arrears, extending over periods of from three to five years in certain items of the following Rents, viz.—

Mortgage Account (converted Leaseholds), Interest;
Mortgage Account, Landed Property, Interest;
Mortgage Account, Landed Property, Fixed Half-yearly Instalments;
Perpetuity Rents;
Renewable Leaseholds (including Fines) and other Tenures;

I have been informed that more than usual difficulties have arisen in their collection, and that steps are now being taken by the Solicitor for their recovery.

During the period of this Account the Commissioners have, in their discretion, written off, or remitted, arrears of Tithe Rents, Perpetuity Rents, Renewable Leaseholds, Landed Property, Half-yearly Instalments, and converted Leaseholds (Interest), the sum of 1,459 l. 5 s. 1 d. In this sum, however, is included 1,373 l. 8 s. 1 d., "cancelled on account of alterations in terms of mortgages, and the amount reappears in the new terms," and is not "lost."

Arrears remitted.

5. The Cash Balance on the 31st March 1884 was, as stated by the Accounting Officers, 162,981 l. 12 s. 4 d.

Cash Balance.

Wm. Dwyer,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
29 October 1884.

Starting of Fiscal Year (1917) and End of 1917 and 1918	REVENUE	Receipts in the Year	Receipts of Religious and char. and 1917 and 1918	EXPENDITURE	Payments in the Year
19	To Balance, viz:— On Jan. April 1917	\$1,000 1 4	14	By Compensation, salaries, Executive, &c.: For the committee to visitations, bishops, and incumbents	\$2,000 00 11
20, 21, 22, 23, 24, 25, and 26	To Income of Property (vide p. 8 for Loans and Mortgage): Tithes, annuities Rents, &c.: 1. Property taxes 2. Tithes and other tithes	\$1,000 10 1 4,000 1 7 400 10 0	14 14 14 14	For the committee to visitations, and clerical administration For the committee to clergy, services, and other holding beneficialities For the committee to church general, religious officers, &c. and of lay, &c.	1,000 00 0 1,000 00 0 400 10 0
27, 28, and 29	To Income of property and loans	1,000 10 0	14	By Compensation of Executive, &c. Of visitations, bishops, and incumbents Committee money	1,000 00 0 7 10 0
30 and 31	To Rents, &c.: Tithes, annuities Rents, &c.: 1. Property taxes 2. Rents and other tithes (including loans) and other loans	\$1,000 00 0 10,000 00 0 100 00 0	14 and 15 16 17	By Clergy and Incumbents affecting property By Bishop (Bishop): Tithes, annuities Committee of Executive: Committee money	1,000 10 0 1,000 00 0 1,000 00 0
32 and 33	To Property of Income of Clergy (Bishops and Incumbents) Rents, Rents, Rents, &c.) (vide p. 8 for the Clergy	000 00 0	18	By Bishop (Bishop): Tithes, annuities Committee of Executive: Committee money	1,000 00 0 1,000 00 0
34 and 35	To Income and Interest of Money: On the Bank of the City, London On the Bank of the City, London On the mortgage-backed property, &c.	1,000 00 0 100 00 0 10,000 10 0	19 and 20	By Bishop (Bishop): Tithes, annuities Committee of Executive: Committee money	1,000 00 0 1,000 00 0

Table 1

[illegible]

II.—SALES OF PROPERTY, for the Year ending 31st March 1884.

TITLE OF ACCOUNT.		PURCHASE MONEYS.		Total Purchase Money.
		Cash. (Vide Account, p. 4.)	Loans and Mortgages.	
	Annual Rent.	£. s. d.	£. s. d.	£. s. d.
Tithe Rent-charge - - - -	1,919 1 8	6,019 18 1	21,094 16 1	27,615 14 2
Lands, &c.:				
Perpetuity Rents - - - -	181 6 8	4,699 1 7	—	4,699 1 7
Renewable leaseholds - - -	—	—	—	—
Yearly and other tenures - - -	61 9 6	267 19 1	674 9 11	1,232 - -
Rights to mines and quarries - - - -	—	—	—	—
Ecclesiastical residences and lands - - - -	—	* 1,729 18 8	1,842 9 8	3,672 - 11
Conversion of renewable leaseholds into perpetuities -	—	—	—	—
TOTALS - - - £.		12,330 6 5	24,121 8 3	20,451 16 8

* Note.—Total cash sales in the year - - - - - £. s. d.
1,821 15 8

Less.—Purchase Money refunded in the year - - - - - 81 17 -

£. 1,739 18 8

III.—COLLECTION ACCOUNTS, for the Year ending 31st March 1884.

No. 1.—LOANS, MORTGAGES, &c.

TITLE OF ACCOUNT.	Balance Outstanding (out due) 31st March 1883.	Loans and Mortgages within the Year.	TOTAL.	Sums Receivable within the Year.	Discharged.—Discount on Loans paid off, &c.	Balance Outstanding (out due) 31st March 1884.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sale of Property:						
Tide rentcharge - -	*7,558,853 17 7	*49,993 17 8	*8,058,847 15 5	122,833 4 -	3,223 1 8	*7,512,771 9 7
Lands, &c.:						
Simple mortgages - -	582,114 - 6	- -	582,114 - 6	8,450 15 10	99 4 2	573,564 - 6
Installment mortgages -	*1,450,365 11 11	*3,262 10 -	*1,453,627 1 11	85,871 18 8	888 16 -	*1,537,877 12 3
Conversion of renewable leaseholds into perpetuities - -	204,014 7 7	- -	204,014 7 7	6,244 15 1	- -	197,769 12 6
Globe-house mortgages - -	183 17 4	- -	183 17 4	13 2 8	- -	170 14 8
TOTALS - - - £.	10,156,121 14 11	53,255 7 0	10,209,376 2 7	221,398 11 3	4,031 1 10	9,924,123 9 6

*These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a terminable annuity) in redemption of purchase money, with interest, for the entire period of each debt.

No. 2.—TIDE RENTCHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 31st March 1883.	Rents for Year ending 31st March 1884.	TOTAL.	Received within the Year (vide Accounts, pp. 4 and 5).	Remitted or Written off.	Amount due 31st March 1884.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tide rentcharge - - -	165,548 17 1	155,420 12 1	320,968 9 2	261,805 6 8	158 5 4	21,438 17 2
Tide rentcharge fixed annual instalments - - -	27,078 7 4	122,823 4 -	219,896 11 4	261,805 14 -	- -	17,990 17 4
Perpetuity rents - - -	34,027 7 3	50,891 13 8	84,918 - 8	62,771 6 7	10 8 11	32,307 5 2
Renewable leaseholds (including fees) and other incomes - -	489 17 2	796 10 -	1,285 7 2	504 4 -	1 2 8	583 - 8
Mortgage account (loaded property), interest - - -	5,322 4 6	23,206 - 0	28,528 4 6	22,492 10 6	- -	6,035 5 0
Mortgage account, fixed half-yearly instalments - - -	25,367 1 8	83,671 13 8	111,068 15 4	84,900 2 7	11,270 6 1	25,485 4 0
Mortgage account (converted leaseholds), interest - - -	1,367 6 1	8,444 5 10	10,411 11 11	8,703 12 10	9 - 3	1,839 22 10
Globe-house mortgages, interest - -	3 - -	7 7 2	10 7 2	7 11 2	- -	2 10 -
Globe-house instalments - - -	5 - -	13 2 6	18 2 8	18 2 8	- -	5 - -
TOTALS - - - £.	260,814 1 1	257,476 9 1	768,290 19 2	583,244 - -	1,480 5 1	174,557 5 1

† This amount is cancelled on account of alterations in terms of mortgages, and re-appears in the new terms; it is not lost.

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tide rent-charges, mortgages, and other property vested in the Irish Land Commission, include the whole amounts received or receivable by me during the year ending 31st March 1884.

Godfrey Fisher H.,
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ANGLICAN, &c., for the Year ended 31st March 1896.

TO WHOM PAYABLE	FOR WHAT PURPOSE APPLICABLE, OR LIABILITY CREATED.	Balance Brought forward, 1st April 1895.	During year to 31st March 1896.	Total.	Paid off in the Year 1895-96. (Paid Account, p. 25.)	Balance Carried forward, 31st March 1896.
The Commissioners for the Reduction of the National Debt.	For the payment of the Irish Church Act, 1869 (Act 30 & 31 Vict. c. 45).	£ 1,124,000	— — —	£ 1,124,000	£ 254,000	£ 1,200,000
Do. do.	For the Relief of Distress (Ireland), per Act 32 Vict. c. 4, and 33 & 34 Vict. c. 14.	£ 1,000,000	— 0 0	£ 1,000,000	— — —	£ 1,000,000
Do. do.	For the payment of the Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).	£ 200,000	£ 200,000	£ 400,000	— — —	£ 200,000
Do. do.	Railway Sinking Schemes (Ireland) Finance Act, per Act 41 & 42 Vict. c. 49.	£ 1,000,000	— — —	£ 1,000,000	— — —	£ 1,000,000
The International Education Board, Ireland.	International Education (Ireland), per Act 42 & 43 Vict. c. 47.	£ 1,000,000	— — —	£ 1,000,000	— — —	£ 1,000,000
The Royal University of Ireland	The Royal University of Ireland, per Act 42 & 43 Vict. c. 47	—	—	£ —	—	—
	Total £.	£ 3,324,000	£ 200,000	£ 3,524,000	£ 254,000	£ 3,260,000

* The Commission's liability under the Act 40 & 41 Vict. c. 45, for the item of an annuity of £5,000 to Trinity College, Dublin, is not payable. The actual liability in respect of the payment has been estimated at £20,000. (Irish Parliamentary Papers, Vol. 189, 1896.)

VI—RELIEF OF DISTRESS, IRELAND.

ACCOUNT of Advances made to the Commissioners of Public Works, Ireland, per Acts 40 Vict. c. 4, and 42 & 43 Vict. c. 34.

	£.	s.	d.
Balance outstanding on the 1st April 1897	1,581,000	10	0
Advances made in the Year 1897-98 (vide Account, p. 15)	14,000	—	—
	1,595,000	10	0
Repayments within the Year 1897-98 (vide Account, p. 15)	14,000	10	0
Balance Outstanding on the 31st March 1898	1,581,000	10	0

VI—ARRAHS OF RENT (IRELAND) ACT, 1880 (45 & 46 Vict. c. 47).

ACCOUNT of Monies borrowed from the Commissioners for the Redemption of the National Debt, and Transferred to the Arrears Land Commission Account.

	£.	s.	d.
Balance outstanding on 1st April 1897	100,000	0	0
Monies borrowed and transferred in the Year 1897-98 (vide Account, p. 15)	100,000	—	—
	200,000	0	0
Five Grants, &c., made in the year 1897-98 (vide Land Commission Account)	490,000	0	11
Advances in respect of Arrears of Rent (repayable) (vide Land Commission Account)	150,000	0	0
	640,000	0	11
Balance unrepaid on the 31st March 1898	440,000	0	—
	£.	s.	d.
* Payments to Landlords, Rent, &c., Arrears of Rent	490,000	0	—
Commission Money, Repayments	10,000	—	—
Rent Arrears, Rent, &c., retained	1,000	0	10
	501,000	0	10

* This sum of 501,000 L. for 1898 is repayable (vide Account) to the Church Temporalities Fund.

VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION on Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1872 and 1883.	RECEIPT.	1868 July 1869 to 31st March 1880.	1st April 1883 to 31st March 1884.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
26	To Balances, viz : On 26th July 1869 - - - - On 1st April 1883 - - - -	10,376 4 3 - - - -	- - - 197,965 1 4	19,376 4 3 -
33, and 7, 1872	To Sales of Property (vide p. 20, for Loans and Mortgages): Tithes Rentcharge - - - -	692,978 13 1 -	6,010 13 1 -	698,988 13 2
34, 52, and 64	Lands, &c.: 1. Perpetuity rents - - - - 2. Renewable leaseholds - - - 3. Yearly and other tenses - - 4. Rights to mines and quarries -	501,905 - 6 77,702 12 1 1,117,610 2 8 3,205 10 6	4,602 1 7 - - - 557 16 1 -	506,507 2 1 77,702 12 1 1,118,167 12 10 3,205 10 6
27, 28, and 52	Ecclesiastical Residences and Lands: See Houses and Lands - - - - Other residences and lands - - -	74,693 - 2 607,303 6 1	- - - 1,720 10 8	74,693 - 2 609,023 6 9
34, and 19, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 146) - - - -	137,432 14 -	- - -	137,432 14 -
	Carried forward - - - £.	3,434,706 10 5	260,526 9 5	3,695,232 4 10

Account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1861," for the Period from 26th July 1860 to 31st March 1864.

Cr.

Section of Principal Act and Acts of 1872 and 1861.	EXPENDITURE.	26th July 1860 to 31st March 1861.	1st April 1860 to 31st March 1864.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annuities, Gratuities, &c. :			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	386,083 16 6	8,166 18 11	394,250 5 7
15	For life annuities to permanent curates - - - - -	60,279 9 -	1,655 - -	61,934 9 -
15	For gratuities to curates not entitled to compensation as permanent curates - - - - -	35,600 - -	- - -	35,600 - -
16	For life annuities to diocesan and district schoolmasters - - - - -	6,405 11 6	794 11 6	7,199 2 2
16	For life annuities to clerks, sextons, and others holding freehold offices - - - - -	66,300 16 -	1,838 9 1	68,138 5 1
17	For gratuities to certain persons not en- titled to compensation - - - - -	4,625 10 -	- - -	4,625 10 -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	32,962 13 9	871 18 6	33,833 12 5
45	For compensation to deputy registrars and others, for loss of office - - - - -	3,200 13 4	- - -	3,200 13 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c. :			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,216,646 17 3	838 6 4	5,217,484 2 7
	Bonus (12 per cent. added) - - - - -	621,032 7 7	7 16 6	621,040 4 1
53	Of Permanent Curates:			
	Commutation money - - - - -	1,660,671 10 6	- - -	1,660,671 10 6
	Bonus (12 per cent. added) - - - - -	186,261 17 7	- - -	186,261 17 7
3, 1872	Of diocesan schoolmasters - - - - -	15,714 10 6	- - -	15,714 10 6
16	Of clerks, sextons, and others - - - - -	372,474 6 10	- - -	372,474 6 10
4, 1872	Of vicars general and other officers - - - - -	75,553 5 4	- - -	75,553 5 4
4, 1872	Of annuities under 4th section - - - - -	26,172 12 9	- - -	26,172 12 9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - - - -	258,263 5 10	- - -	258,263 5 10
54, 55, 56, and 5, 1872.	By Building Charges - - - - -	236,933 2 5	- - -	236,933 2 5
18	By Compensation to Lay Patrons - - - - -	778,387 17 19	- - -	778,387 17 19
29	By Private Endowments (paid over to the Representative Church Body) - - - - -	500,000 - -	- - -	500,000 - -
45	By Compensation to the Chancellor and Pre- bendaries of Christ Church, Dublin, &c. - - - - -	23,715 5 3	- - -	23,715 5 3
25	By National Monuments, Maintenance - - - - -	50,000 - -	- - -	50,000 - -
53, and 5, 1872	By Lease of Title Redemption, Purchase of - - - - -	99,463 2 4	- - -	99,463 2 4
11 and 12	By Charges and Inconveniences affecting Pro- perty - - - - -	102,489 14 -	266 18 6	102,755 12 6
96	By Payments to Persons appointed to Eccle- siastical Offices, between 26th July 1860 and 1st January 1871 - - - - -	16,548 4 1	- - -	16,548 4 1
	Carried forward - - - - -	10,502,551 5 11	15,779 19 5	10,518,330 5 6

VII.—ACCOUNT of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	29th July 1880 to 31st March 1881.	1st April 1882 to 31st March 1884.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	3,438,761 16 6	209,535 9 9	3,451,692 4 10
11 and 12, and 3 (1872).	To Rents, &c.:			
11 and 12	Tithe Redemption - - - -	8,899,074 15 11	291,505 8 9	3,071,510 - 7
	Leases, &c.:			
	1. Perpetuity rents - - - -	930,134 10 -	65,771 9 7	992,033 2 7
	2. Renewable leaseholds (including fines) and other incomes - -	6,5,500 4 -	624 4 -	626,574 8 -
	3. Mineral rents and royalties - -	7,091 12 8	- - -	7,091 12 8
-	To Proportionate Amount of Charges (Drainage and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,923 5 8	3 9 8	8,936 15 5
11 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities -	23,634 15 7	1,189 6 3	21,653 18 10
	On Three per Cent. Consolidated Annuities -	3,146 3 3	- - -	3,146 3 3
	On Three per Cent. Reduced Annuities -	404 18 8	- - -	494 18 8
	On Bank of Ireland Stock - - -	23,561 10 -	493 - -	23,791 10 -
	On mortgages—landed property, &c. -	174,702 18 7	22,422 19 6	197,195 15 1
13 (1872)	On mortgages—converted leaseholds -	26,710 14 11	3,703 12 10	90,814 7 9
	On glebe-house mortgages - - -	8,474 13 9	7 11 2	8,438 4 11
	On other monies - - - -	75,432 9 2	1,623 - 6	74,583 9 8
11	To Charge on the See of Armagh (Act 5 & 6 Will. 4, c. 37, s. 54) - - - -	13,200 - -	- - -	13,200 - -
11	To Charge on the See of Derry (Act 5 & 6 Will. 4, c. 37, s. 54) - - - -	21,359 2 7	- - -	21,359 2 7
11	To Private Subscriptions (for building, extending, and repair of churches) - -	11,729 8 4	- - -	11,729 8 4
11	To Ecclesiastical Tax (Act 5 & 6 Will. 4, c. 37) - - - -	47,516 7 4	- - -	47,516 7 4
11	To Miscellaneous Receipts - - - -	102,070 1 2	1,772 11 3	104,148 12 5
	Carried forward - - - -	8,469,949 2 7	510,928 18 2	8,788,572 19 5

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1884—continued.

Cr.

Section of Statistical Act and Acts of 1870 and 1880.	EXPENDITURE.	26th July 1869 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	30,662 53 11	13,739 19 3	44,401 72 4
	By Bishops' Donations:			
38	Life Annuities - - - - -	63,542 10 0	315 10 -	63,857 10 0
	Commutation of Annuities:			
39	Commutation money - - -	555,315 7 1	501 2 6	555,816 9 7
23	Bonus (12 per cent. added) - -	65,766 10 2	- - -	65,766 10 2
40	Widow and Orphan Fund, Synod of Ulster	5,134 - -	- - -	5,134 - -
40	Other Widows' Funds - - -	19,935 18 8	- - -	19,935 18 8
40	Minstons' Payments to Widows' Funds	18,990 8 2	- - -	18,990 8 2
40	Clerks of the Synod - - - -	2,131 10 4	- - -	2,131 10 4
40	General Assembly's College at Belfast -	38,775 19 2	- - -	38,775 19 2
40	Non-subscribing Associations of Pres- byterians - - - - -	4,900 - -	- - -	4,900 - -
40	By College of Maynooth - - - -	372,331 - 6	- - -	372,331 - 6
34	By Expenses attendant on Sales of Property -	9,111 6 8	- - -	9,111 6 8
11 and 12	By Rent Allowances, &c.:			
	From Tithe Rentcharge:			
	Poor rate - - - - -	187,838 5 3	16,305 - 2	204,143 5 5
	From Lands:			
	Poor rate, remissions, &c. - -	45,847 14 2	2,600 13 5	48,447 27 7
63	By Proportion of Income paid over to the Clergy - - - - -	168,137 9 3	124 1 8	168,261 11 -
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	406 11 -	- - -	406 11 -
11 and 12	By Tithe Rentcharges paid - - - -	1,640 15 2	- - -	1,640 15 2
11 and 12	By Quit and Crown Rents paid - - -	2,329 10 1	- - -	2,329 10 1
11 and 12	By Rates, Taxes, &c. - - - - -	6,213 3 4	5 1 11	6,218 4 5
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rentcharge, &c. - -	4,523 2 4	- - -	4,523 2 4
63	By Expenditure under 43th Section of "The Irish Church Act, 1869":			
	For building and enlarging churches -	92,430 10 8	- - -	92,430 10 8
49	By Expenditure under 40th Section of "The Irish Church Act, 1869":			
	For repairs of churches - - - -	70,315 4 5	- - -	70,315 4 5
	For church regulations, salaries of clerks, sextons, &c. - - - - -	64,989 4 5	- - -	64,989 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,810 19 7	- - -	47,810 19 7
11	By Superannuation Allowances (granted prior to 25th July 1868) - - - -	1,010 3 8	- - -	1,010 3 8
7 (1872)	By Refund to Purchasers of Tithe Rent- charge in respect of Poor rate - - -	4,052 17 7	- - -	4,052 17 7
-	By Miscellaneous Payments - - - -	21,903 6 4	338 18 3	22,241 24 7
	Carried forward - - - £.	12,771,842 8 -	34,435 15 3	12,806,278 3 3

VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1879 and 1881.	R E C E I P T.	30th July 1880 to 31st March 1881.			1st April 1881 to 31st March 1882.			Total.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	8,609,948	2	7	610,528	16	2	8,783,673	19	5
25	To Loan Account—Three Rent-charges: Fixed annual instalments - - -	1,004,138	2	2	501,368	14	-	1,805,930	16	3
62	To Mortgage Account—Loaded Property, &c.: Mortgage moneys - - - - - Fixed half-yearly instalments - - -	85,476	8	6	6,450	15	10	93,927	4	6
31	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage Moneys - - - - -	40,344	15	0	4,244	15	1	44,589	10	4
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671	-	-	-	-	-	671	-	-
11	To Globe House Advances—late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 68, and 1 & 2 Vict. c. 108, s. 48): Instalments - - - - -	12,012	8	2	-	-	-	12,012	8	2
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 156, s. 30, and 14 & 15 Vict. c. 73, s. 50) - - - - -	6,303	12	3	13	2	8	6,316	14	11
29	To Primate Beecher's and other Trust Funds	10,618	8	4	-	-	-	10,618	8	4
70	To Chapels of Ease—Repair Fund - -	35	2	4	-	10	0	35	16	-
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5): Schedules A. and C - - - - - Schedule E. - - - - -	72,805	5	0	3,083	10	8	81,013	14	4
		2,907	0	3	-	-	-	2,907	0	3
	Carried forward - - - £.	11,028,889	7	1	618,729	12	6	11,650,403	19	5

of Church Temporalities in Ireland, from 20th July 1869 to 31st March 1884—continued.

Cr.

Section of Principal Act and Acts of 1873 and 1881.	EXPENDITURE.	20th July 1869 to 31st March 1883.			1st April 1883 to 31st March 1884.			TOTAL.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	2,771,362	8	-	34,438	15	3	12,805,778	5	8
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	213,257	5	2	19	8	-	213,277	13	2
27	By Audit of Accounts (Cost of Audit) - -	10,818	4	0	265	2	8	11,083	6	11
4 (1860)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	15,718	19	9	11,308	7	1	27,126	6	10
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3 - - - - -)	35,872	10	5	2,267	-	-	37,979	10	5
59 to 61	By Interest and Charges on Loans: Interest of advances from National Debt Commissioners - - - - - Stamp duty on debentures - - - - - Banker's commission on remittances between England and Ireland - - -	2,472,684	6	8	177,022	-	2	2,649,706	6	10
		14,487	10	-	750	-	-	15,237	10	-
		7,225	2	7	699	18	9	8,023	1	4
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,225	14	9	121	3	-	27,346	17	9
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 87, s. 114) - - -	1,922	5	7	-	-	-	1,922	5	7
11	By Globe House Advances: Sale Board of First Fruits (Act 3 & 4 Will. 4, c. 87, s. 56, and 1 & 2 Vict. c. 103, s. 42) - - -	100	12	-	-	-	-	100	12	-
11	By Globe House Mortgage (Acts 23 & 24 Vict. c. 159, s. 95, and 14 & 15 Vict. c. 73, s. 50) - - - - -	3,023	1	9	-	-	-	3,023	1	9
29	By Princesses Bonlieu's and other Trust Funds	11,457	17	7	-	-	-	11,457	17	7
70	By Chapels of Ease: Repair Fund - -	612	15	8	-	-	-	612	15	8
-	By Property and Income Tax (Act 19 & 27 Vict. c. 34, s. 5): Schedule A. and C. - - - - - Schedule E. - - - - -	91,683	5	6	10,309	19	10	101,992	5	4
		2,807	9	3	-	-	-	2,807	9	3
30	By Securities purchased: £. 243,385. 1. 4. Stock purchased -	243,385	-	4	-	-	-	243,385	-	4
-	By the Commissioners for the Reduction of the National Debt: For Advances (under the Irish Church Act, 1869) repaid - - - - -	2,555,000	-	-	334,295	-	-	4,380,302	-	-
	Carried forward - - - - -	20,078,318	6	6	272,026	14	5	20,350,345	1	-

VII.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, on Account:

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	26th July 1880 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
	Brought forward - - -	£. s. d. 11,668,809 7 1	£. s. d. 818,799 12 8	£. s. d. 12,487,608 18 5
—	To Securities sold: £. 684,697. 2. 6. Stock sold - - -	000,873 13 4	- - -	000,873 13 4
30 to 61	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1879 - - -	2,000,000 - -	- - -	2,000,000 - -
—	RELIEF OF DISTRESS (IRELAND), per Acts 43 Vict. c. 4, and 45 & 46 Vict. c. 14. To the Commissioners for the Reduction of the National Debt: For Advances made by them - - -	1,200,000 - -	50,000 - -	1,250,000 - -
—	To the Commissioners of Public Works in Ireland: For Advances repaid by them - - - For Interest of Advances - - -	16,061 1 10 1,372 - 7	31,802 19 0 8,023 17 7	51,054 1 7 10,995 18 2
—	ARRANGEMENT OF RENT (IRELAND) Act, 1882 (45 & 46 Vict. c. 67). To the Commissioners for the Reduction of the National Debt: For Loans under the Public Works Loans Act, 1882, c. 6 - - -	250,000 - -	000,000 - -	500,000 - -
		£. 22,146,136 2 10	1,864,025 10 -	24,010,161 11 6

The Irish Land Commission,
27 June 1884.

E. F. Gervidy, Accountant.

of Church Temporalities in Ireland, from 30th July 1860 to 31st March 1864—continued.

Cr.

Sections of Principal Act and Acts of 1852 and 1861.	EXPENDITURE.	30th July 1860 to 31st March 1863.		1st April 1863 to 31st March 1864.		TOTAL.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	20,073,316	0 6	572,028 14 6		20,645,344	1 -
	RELIEF OF DISTRESSED (IRELAND), per Acts 43 Vict. c. 4, and 45 & 46 Vict. c. 14						
—	By the Commissioners for the Reduction of the National Debt: For Interest of Advances - - -	88,302	18 -	45,194 11 0		133,496	9 6
—	By the Commissioners of Public Works in Ireland: For Amount paid to them to be applied in making Advances and Grants - - -	1,247,000	- -	14,966 - -		1,261,966	- -
	ARREARS OF RENT (IRELAND) ACT, 1862 (45 & 46 Vict. c. 47).						
—	By the Commissioners for the Reduction of the National Debt: For Interest of Loans - - - -	100	17 -	19,716 5 4		19,816	2 4
—	By the Irish Land Commission Account: For Amount transferred to provide for pay- ments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - - -	500,000	- -	658,000 - -		1,158,000	- -
—	By Tithe Rent-charges repaid: For Amount of Tithes Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) - - -	- - -	- -	100 11 4		100 11 4	
	RELIEF OF DISTRESSED UNDOES (IRELAND) ACT, 1863 (45 & 47 Vict. c. 24).						
—	By the Commissioners of Public Works: For sums (not exceeding 50,000 <i>l.</i> in all), paid to them to enable them to make Grants towards providing for the Ad- ministration of relief for the destitute poor - - - -	- - -	- -	10,363 16 -		10,363 16 -	
	SEA FISHERIES (IRELAND) ACT, 1863 (45 & 47 Vict. c. 57).						
—	By the Commissioners of Public Works: For sums (not to exceed 250,000 <i>l.</i> in all), paid over to them, to be applied as a Sea Fisheries Fund - - - -	- - -	- -	1,000 - -		1,000 - -	
60	By Monies appropriated out of Surplus: Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 63, s. 8), viz.: For Interest of Debentures - - -	130,125	- -	32,500 - -		176,625	- -
—	National School Teachers' (Ireland) Pen- sion Fund (per Act 43 & 45 Vict. c. 74, s. 2), viz.: For Interest of Capital Sums outstanding - - -	117,060	- -	20,000 - -		137,060	- -
—	Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - - -	50,000	- -	20,000 - -		70,000	- -
34	By Balance, viz.: On 31st March 1863 - - - - On 31st March 1864 - - - - £.	21,048,013 1 6		1,401,044 17 8		22,449,057 10 2	
		107,266 1 4		—		—	
		- - -		102,991 13 4		102,991 13 4	
	£.	22,145,116 2 10		1,404,036 10 -		23,549,152 11 6	

John O'Hagan,
E. F. Litten,
John B. Vernon,
Meech,

Irish Land Commissioners.

VIII.—SALES OF PROPERTY, for the Period from 26th July 1889 to 31st March 1894.

TITLE OF ACCOUNT.			PURCHASE MONEYS.				TOTAL	
			Cash		Loses		Purchase Moneys.	
			(Fide Account, p. 12).		and Mortgages.			
		Annual Rent of Property Sold.	£.	s.	d.	£.	s.	d.
Tithe redemption - - -		£. s. d.						
		223,661 1 10	516,067	13	9	4,265,509	11	10
								4,271,047 5 -
Lands, &c. :								
Perpetuity rents - - -		66,906 15 6	603,087	2	1	743,041	12	8
								1,040,028 14 9
Renewable leaseholds - -		4,900 14 4	77,762	12	1	81,694	1	2
								169,446 13 4
Yearly and other tenures -		67,387 18 7	1,116,178	12	16	1,054,026	17	4
								2,174,322 10 2
Rights to mines and quarries - - -			6,265	19	6	444	10	6
								3,710 10 -
Ecclesiastical residences and lands - -			663,676	0	11	126,691	6	7
								614,937 13 6
Conversion of renewable leaseholds into perpetuities			137,432	14	-	214,822	16	6
								322,325 10 6
TOTALS - - - £.			3,431,216	-	7	5,406,762	16	6
								5,297,865 17 2

CHURCH TEMPORALITIES (IRELAND).

REPORT of the Commissioners and Auditors
General upon the Accounts of the Irish Landed
Commissioners, in account of Church Temporalities
in Ireland, for the Year ending 31st
March 1854, together with the Accounts for
the above Period, and that from 10th July
1840 (the Date of the Irish Church Act) to
the 31st March 1854.

(Printed, pursuant to an Order of the House of Commons.)

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